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COND.  
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668027-1295460

- (i) a first layer comprising thermoplastic polyurethanes and, [adhering] adhered thereto
- (ii) a second layer comprising microcellular polyurethane elastomers [with] having a density of from 300 to 700 kg/m<sup>3</sup>, a tensile strength to DIN 53571 of from 3 to 8 N/mm<sup>2</sup>, an elongation at break to DIN 53571 of from 350 to 550%, a tear propagation resistance to DIN 53515 of from 8 to 30 N/mm and a rebound resilience to DIN 53512 of from 50 to 60%.

2. (Amended) A process for producing composite elements as claimed in claim 1 [by] comprising preparing said second layer (ii) in the presence of said first layer (i) [which] wherein formation of said first layer (i) comprises [basing (i) on] the reaction of (a) isocyanates with (b) compounds reactive to isocyanates, [if desired] optionally in the presence of (d) catalysts and/or (e) auxiliaries and/or additives, where the ratio of the isocyanate groups present in (a) to the groups present in (b) [and reactive to isocyanates] is greater than 1.06:1.

3. (Amended) A process as claimed in claim 2, wherein the ratio of the isocyanate groups present in (a) to the groups present in (b) [and reactive to isocyanates] is from 1.1 : 1 to 1.2 : 1.

4. (Amended) A process as claimed in claim 2, wherein said second layer (ii) is prepared in a closed mold in contact with (i) by reacting a prepolymer having isocyanate groups with a crosslinking agent component comprising (c) blowing agent, (d) catalysts and (e) auxiliaries and/or additives.

5. (Amended) A process as claimed in claim 2, wherein the preparation of said second layer (ii) is preceded by degreasing that surface of said first layer (i) to which said second layer (ii) adheres.

6. (Amended) A process as claimed in claim 4, wherein the crosslinking agent component comprises (c) water, (d) catalyst and, [as] auxiliaries and/or additives (e) [.] selected from the groups consisting of polysiloxanes, sulfated castor oil [or] and n-alkylbenzenesulfonic acids having from 9 to 15 carbon atoms in the alkyl radical.

7. (Amended) A composite element [obtainable] obtained by a process as claimed in [any one of claims 2 to 6] claim 2.

See  
Amended  
Claims

(Amended) A damping element in automotive construction comprising composite elements as claimed in claim 1[or 7].

**Add the following new claims.**

10. (New) A composite element obtained by a process as claimed in claim 3.

11. (New) A composite element obtained by a process as claimed in claim 4.

12. (New) A composite element obtained by a process as claimed in claim 5.

13. (New) A composite element obtained by a process as claimed in claim 6.

14. (New) The use of composite elements as claim in claim 2 as damping elements in automotive construction.

15. (New) The use of composite elements as claim in claim 3 as damping elements in automotive construction.

16. (New) The use of composite elements as claim in claim 4 as damping elements in automotive construction.